

**Fiscal Year 2024/2025**

**Budget Schedule**

**January 2, 2024**

January

- Initial draft Operation and Maintenance (O+M) budget
- Capital Improvement Projects (CIP) budget
- Debt Service budget

February

- Revised O+M budget
- Revised CIP budget
- Revised Debt Service Budget
- Projected Revenues

March

- Revised O+M budget
- Revised CIP budget
- Revised Debt Service Budget
- Revised Revenues budget
- Projected User rate and sewer fees
- Discount program presentation

April

- Finalized draft budget
- Public Hearing is set:
  - User Fee
  - Sewer Rates
  - Discount Program
  - Budget

May

- Public Hearing

June

- Budget, rates and discount program approval vote

### O&M Budget Detail Summary

2024 01 02 Draft

Account	Program Cost	FY23/24 Adopted	FY 22/23 Actual
<b>100 Personnel Services</b>	<b>\$ 1,910,384</b>	<b>\$ 1,843,959</b>	<b>\$ 1,679,796</b>
110 Full Time Salaries	\$ 1,208,862	\$ 1,174,101	\$ 1,139,228
111 Overtime	\$ 98,022	\$ 84,433	\$ 105,229
112 Longevity	\$ -	\$ -	\$ 1,000
114 Temporary Help	\$ -	\$ -	\$ -
130 Employee Benefits	\$ 603,499	\$ 585,425	\$ 434,339
<b>200 Materials &amp; Supplies</b>	<b>\$ 482,060</b>	<b>\$ 343,298</b>	<b>\$ 263,814</b>
210 Office Supplies	\$ 2,100	\$ 2,100	\$ 1,497
221 Operating Supplies	\$ 264,435	\$ 157,448	\$ 126,651
222 Vehicle Supplies	\$ 40,025	\$ 36,875	\$ 12,958
223 Uniforms	\$ 15,500	\$ 15,375	\$ 10,139
232 Equipment Repair	\$ 160,000	\$ 131,500	\$ 112,569
<b>300 Contractual Services</b>	<b>\$ 2,442,065</b>	<b>\$ 2,225,565</b>	<b>\$ 2,283,628</b>
310 Advertising/Printing	\$ 2,000	\$ 2,000	\$ -
320 Professional	\$ 184,850	\$ 181,650	\$ 142,605
330 Rental & Leases	\$ 35,400	\$ 35,070	\$ 23,052
360 Utilities	\$ 510,800	\$ 545,775	\$ 893,438
371 Maintenance Contracts	\$ 1,222,980	\$ 977,760	\$ 871,438
373 Repair Maintenance Equipment	\$ 38,500	\$ 36,015	\$ 22,240
374 Fees & Memberships	\$ 2,000	\$ 2,225	\$ 630
375 Recruitment & Training	\$ 24,035	\$ 24,570	\$ 16,765
390 Other Purchase Services	\$ 374,000	\$ 370,500	\$ 268,460
393 Internal Service Charge	\$ 47,500	\$ 50,000	\$ 45,000
<b>400 Capital Outlay</b>	<b>\$ 461,000</b>	<b>\$ 175,800</b>	<b>\$ 186,784</b>
430 Capital Projects	\$ 160,000	\$ 50,000	\$ 58,252
441 Office Equipment	\$ 1,000		
442 Department Equipment	\$ 300,000	\$ 125,800	\$ 128,532
<b>Grand Total</b>	<b>\$ 5,295,509</b>	<b>\$ 4,588,622</b>	<b>\$ 4,414,022</b>

<b>WPCA Operating Budget Detail Summary</b>			
<b>2024 01 02 Draft</b>			
<b>Account Description</b>	<b>Program Cost</b>	<b>FY 23/24 Adopted</b>	<b>FY 22/23 Actual</b>
<b>100 Personal Services</b>	\$ -	\$ -	\$ -
110 Full Time Salaries	\$ -	\$ -	\$ -
<b>200 Materials &amp; Expenses</b>	\$ 200	\$ 200	\$ -
210 Office Supplies	\$ 200	\$ 200	\$ -
<b>300 Contractual Services</b>	\$ 3,000	\$ 3,000	\$ -
310 Advertising	\$ 2,000	\$ 2,000	\$ -
320 Professional	\$ 1,000	\$ 1,000	\$ -
350 Printing	\$ -	\$ -	\$ -
374 Fees & Memberships	\$ -	\$ -	\$ -
<b>400 Capital Outlay</b>	\$ -	\$ -	\$ -
430 Capital Projects	\$ -	\$ -	\$ -
441 Office Equipment	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 3,200	\$ 3,200	\$ -

Operation & Maintenance Budget						3252
Account	Original Budget	Budget Revisions +/-	Program Cost	FY23/24 Adopted	FY 22/23 Actual	
100 Personnel Services	\$ 1,910,384	\$ -	\$ 1,910,384	\$ 1,843,959	\$ 1,679,796	
110 Full Time Salaries	\$ 1,208,862	\$ -	\$ 1,208,862	\$ 1,174,101	\$ 1,139,228	
Management Staff	\$ 241,880	\$ -	\$ 241,880	\$ 232,560		
Operations Staff	\$ 966,983	\$ -	\$ 966,983	\$ 941,541		
111 Overtime	\$ 98,022	\$ -	\$ 98,022	\$ 84,433	\$ 1,139,228	
Overtime	\$ 98,022	\$ -	\$ 98,022	\$ 84,433	\$ 105,229	
112 Longevity	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
Longevity	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
114 Temporary Help	\$ -	\$ -	\$ -	\$ -	\$ -	
Temporary Help	\$ -	\$ -	\$ -	\$ -	\$ -	
130 Employee Benefits	\$ 603,499	\$ -	\$ 603,499	\$ 585,425	\$ 434,339	
Employee Benefits	\$ 603,499	\$ -	\$ 603,499	\$ 585,425	\$ 434,339	
200 Materials & Supplies	\$ 482,060	\$ -	\$ 482,060	\$ 343,298	\$ 263,814	
210 Office Supplies	\$ 2,100	\$ -	\$ 2,100	\$ 2,100	\$ 1,497	
Office Supplies	\$ 2,100	\$ -	\$ 2,100	\$ 2,100	\$ 1,497	
221 Operating Supplies	\$ 264,435	\$ -	\$ 264,435	\$ 157,448	\$ 126,651	
Collection System Supplies	\$ 17,000	\$ -	\$ 17,000	\$ 17,850		
Safety Supplies	\$ 4,200	\$ -	\$ 4,200	\$ 4,200		
Treatment Plant Supplies	\$ 243,235	\$ -	\$ 243,235	\$ 135,398		
222 Vehicle Supplies	\$ 40,025	\$ -	\$ 40,025	\$ 36,875	\$ 126,651	
Pump Station Diesel Fuel	\$ 3,450	\$ -	\$ 3,450	\$ 3,450		
Vehicle Diesel Fuel	\$ 15,669	\$ -	\$ 15,669	\$ 15,381		
Vehicle Gasoline Fuel	\$ 7,756	\$ -	\$ 7,756	\$ 8,394		
Vehicle Repair	\$ 13,150	\$ -	\$ 13,150	\$ 9,650		
223 Uniforms	\$ 15,500	\$ -	\$ 15,500	\$ 15,375	\$ 12,958	
Safety Shoes & Clothing	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ 10,139	
Uniforms	\$ 8,000	\$ -	\$ 8,000	\$ 7,875	\$ 112,569	
232 Equipment Repair	\$ 160,000	\$ -	\$ 160,000	\$ 131,500	\$ 112,569	
Pump Station Equipment Repair Supplies	\$ 60,000	\$ -	\$ 60,000	\$ 47,500		
Treatment Plant Equipment Repair Supplies	\$ 100,000	\$ -	\$ 100,000	\$ 84,000		
300 Contractual Services	\$ 2,442,065	\$ -	\$ 2,442,065	\$ 2,225,565	\$ 112,569	
310 Advertising/Printing	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,283,628	
Printing Services	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	
320 Professional	\$ 184,850	\$ -	\$ 184,850	\$ 181,650	\$ -	
Building/Vehicle Insurance Services	\$ 160,125	\$ -	\$ 160,125	\$ 160,125	\$ 142,605	
NPDES Permit/Compliance Testing Services	\$ 22,200	\$ -	\$ 22,200	\$ 18,690		

Account	Original Budget	Budget Revisions +/-	Program Cost	FY23/24 Adopted	FY 22/23 Actual
Software & Operating Support Services	\$ 2,525	\$ -	\$ 2,525	\$ 2,835	\$ 142,605
<b>330 Rental &amp; Leases</b>	\$ 35,400	\$ -	\$ 35,400	\$ 35,070	\$ 23,052
Communications Services	\$ 30,100	\$ -	\$ 30,100	\$ 29,505	
SCADA & Security Equipment Services	\$ 5,300	\$ -	\$ 5,300	\$ 5,565	
<b>360 Utilities</b>	\$ 510,800	\$ -	\$ 510,800	\$ 545,775	\$ 23,052
Heating Fuel	\$ 82,500	\$ -	\$ 82,500	\$ 82,500	\$ 893,438
Pump Station Electricity	\$ 91,200	\$ -	\$ 91,200	\$ 91,770	
Treatment Plant Electricity	\$ 325,000	\$ -	\$ 325,000	\$ 360,000	
Water & Telephone Service	\$ 12,100	\$ -	\$ 12,100	\$ 11,505	
<b>371 Maintenance Contracts</b>	\$ 1,222,980	\$ -	\$ 1,222,980	\$ 977,760	\$ 871,438
Facility Contracted Maintenance	\$ 1,007,980	\$ -	\$ 1,007,980	\$ 815,010	
ROW & Sewer Contracted Maintenance	\$ 215,000	\$ -	\$ 215,000	\$ 162,750	
<b>373 Repair Maintenance Equipment</b>	\$ 38,500	\$ -	\$ 38,500	\$ 36,015	\$ 22,240
Equipment Calibration, Testing, Certification	\$ 8,500	\$ -	\$ 8,500	\$ 8,715	
Safety Equipment Certification	\$ 11,100	\$ -	\$ 11,100	\$ 8,400	
Service Calls & Machining	\$ 18,900	\$ -	\$ 18,900	\$ 18,900	
<b>374 Fees &amp; Memberships</b>	\$ 2,000	\$ -	\$ 2,000	\$ 2,225	\$ 22,240
Professional Memberships	\$ 2,000	\$ -	\$ 2,000	\$ 2,225	\$ 630
<b>375 Recruitment &amp; Training</b>	\$ 24,035	\$ -	\$ 24,035	\$ 24,570	\$ 630
Professional Training & Exams	\$ 21,535	\$ -	\$ 21,535	\$ 21,945	\$ 16,765
Safety and Compliance Training	\$ 2,500	\$ -	\$ 2,500	\$ 2,625	
<b>390 Other Purchase Services</b>	\$ 374,000	\$ -	\$ 374,000	\$ 370,500	\$ 16,765
Intermunicipal Sewer Fees	\$ 374,000	\$ -	\$ 374,000	\$ 370,500	\$ 268,460
<b>393 Internal Service Charge</b>	\$ 47,500	\$ -	\$ 47,500	\$ 50,000	\$ 268,460
Interdepartmental Services	\$ 47,500	\$ -	\$ 47,500	\$ 50,000	\$ 45,000
<b>400 Capital Outlay</b>	\$ 461,000	\$ -	\$ 461,000	\$ 175,800	\$ 45,000
<b>430 Capital Projects</b>	\$ 160,000	\$ -	\$ 160,000	\$ 50,000	\$ 186,784
Radio System Improvements	\$ 150,000	\$ -	\$ 150,000	\$ 50,000	\$ 58,252
Secondary Clarifier Improvements (#3 and #4)	\$ 10,000	\$ -	\$ 10,000	\$ -	
<b>441 Office Equipment</b>	\$ 1,000	\$ -	\$ 1,000	\$ 50,000	\$ 58,252
Office Supplies	\$ 1,000	\$ -	\$ 1,000	\$ -	
<b>442 Department Equipment</b>	\$ 300,000	\$ -	\$ 300,000	\$ 125,800	\$ 128,532
VFD Replacement	\$ 50,000	\$ -	\$ 50,000	\$ -	
Ammonia Probes	\$ 28,000	\$ -	\$ 28,000	\$ -	
Spectrophotometer	\$ 7,000	\$ -	\$ 7,000	\$ -	
Auto Sampler	\$ 15,000	\$ -	\$ 15,000	\$ -	
Storage Building	\$ 200,000	\$ -	\$ 200,000	\$ -	
<b>Grand Total</b>	\$ 5,295,509	\$ -	\$ 5,295,509	\$ 4,588,622	\$ 4,414,022

Debt Service - Capital Improvement Projects - Reserve Fund						3252
Account	Original Budget	Budget Revisions +/(-)	Program Cost	FY23/24 Adopted	FY 22/23 Actual	
<b>Debt Service</b>	\$ 317,952	\$ -	\$ 317,952	\$ -	\$ 320,346	
Dry Pit Pump Station Principal (Final 2028)	\$ 97,000	\$ -	\$ 97,000			
Dry Pit Pump Station Interest	\$ 31,670	\$ -	\$ 31,670			
Pleasant Valley Pump Station Principal (Final 2026)	\$ 22,604	\$ -	\$ 22,604			
Pleasant Valley Pump Station Interest	\$ 1,617	\$ -	\$ 1,617			
Submersible Pump Station Principal (Final 2027)	\$ 84,279	\$ -	\$ 84,279			
Submersible Pump Station Interest	\$ 10,025	\$ -	\$ 10,025			
Town of Vernon Upgrade (Final 2040)	\$ 70,757	\$ -	\$ 70,757			
				\$ 1,050,000	\$ 320,346	
<b>Capital Improvement Projects</b>	\$ 1,850,000	\$ -	\$ 1,850,000	\$ 1,050,000		
SSSES Recommended Improvements	\$ 1,250,000	\$ -	\$ 1,250,000	\$ 1,000,000		
I/I Removal & Manhole Rehabilitation Projects	\$ 100,000	\$ -	\$ 100,000	\$ 50,000		
UV Disinfection Upgrade	\$ 500,000	\$ -	\$ 500,000			
<b>Reserve Fund</b>	\$ 250,000	\$ -	\$ 250,000			
Operating Reserve (Fund Balance)	\$ -	\$ -	\$ -			
Replacement Reserve (Cap. Projects)	\$ 250,000	\$ -	\$ 250,000			
<b>Grand Total</b>	\$ 2,417,952	\$ -	\$ 2,417,952	\$ 1,050,000	\$ 320,346	